Docket No.: 20239/0204681-US0 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Kazuhiro Hirose et al.

Application No.: National Phase of

PCT/JP2005/005887

Confirmation No.: N/A

Filed: Concurrently Herewith Art Unit: N/A

For: SOFT MAGNETIC MATERIAL AND POWDER MAGNETIC CORE (as amended)

Examiner: Not Yet Assigned

FIRST PRELIMINARY AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Abstract begin on page 5 of this paper.

Remarks/Arguments begin on page 6 of this paper.